

134.215 Outgoing sheriff -- Delivery of records and unpaid tax bills to successor -- Receipt for unpaid and partially paid tax bills, contents, filing, recording -- Responsibility for collecting and accounting for accounts -- Settlement -- Notice of temporary refusal to accept payment of taxes -- Expense allowance to outgoing sheriff for preparation of receipt.

- (1) An outgoing sheriff, as soon as his or her successor has been qualified and inducted into office and his or her official bond approved, shall:
 - (a) Immediately vacate his or her office;
 - (b) Deliver to his or her successor all books, papers, records, and other property held by virtue of his or her office; and
 - (c) Make a complete settlement of his or her accounts as sheriff, as provided in KRS 134.192, except as otherwise provided in this section.
- (2)
 - (a) All unpaid tax claims and tax claims upon which partial payments have been accepted in the possession of the sheriff upon the date of expiration of his or her term shall be turned over to the incoming sheriff, who shall collect and account for them as provided by law.
 - (b) The outgoing sheriff shall take a receipt from the incoming sheriff for the unpaid and partially paid tax claims. This receipt shall show in detail for each unpaid and for each partially paid tax claim the total amount due each taxing district as reflected on the tax claims. The receipt shall be signed and acknowledged by the incoming sheriff before the county clerk, filed with the county clerk, and recorded in the order book of the county clerk in the manner required by law for recording the official bond of the sheriff. A certified copy of the receipt as recorded in the order book of the county clerk shall be filed with the department.
 - (c) The outgoing sheriff and his or her bondsmen or sureties shall be relieved in the final settlement of his or her accounts of all responsibility for collecting and accounting for the amounts covered by the receipt, and the incoming sheriff shall be charged with full responsibility for collecting and accounting for these amounts as otherwise provided by law for the collection and accounting for taxes.
- (3) Each outgoing sheriff shall make a final settlement with the department, the fiscal court, and all districts for which his or her office collected taxes by March 15 immediately following the expiration of his or her term of office. The settlement shall address all charges of taxes made against the sheriff and all money received by him or her as sheriff, and shall include all of the information required for the annual settlement pursuant to KRS 134.192. Upon approval of the final settlement, the outgoing sheriff shall deliver these records to the incumbent sheriff. The final settlement of the outgoing sheriff shall be audited as provided in KRS 43.070 and 64.810.
- (4)
 - (a) For the purpose of establishing an accurate accounting for unpaid and partially paid tax claims, either the outgoing sheriff, the incoming sheriff, or both, may, by giving advance notice by publication pursuant to KRS Chapter 424, refuse

to accept payment of ad valorem taxes during any or all of the period from January 1 through January 15.

- (b) During the transition period from January 1 through January 15, both the incoming and outgoing sheriffs shall have working access to the office facilities and to the records and mail of the sheriff's office relating to the payment, collection, and refund of ad valorem taxes on property.
 - (c) Interest shall not be assessed or collected for the period during which payment of taxes is prohibited under the terms of this section.
- (5) The outgoing sheriff shall be paid in accordance with KRS 64.140 and 64.530 the reasonable expenses actually incurred in preparing the receipt required under this section. Reasonable expenses actually incurred may include office expenses and salaries of himself or herself, deputies, and employees paid in accordance with the schedule of the previous year or the amount paid an auditor necessary in determining, verifying, and recording the unpaid and partially paid tax claims turned over to the incoming sheriff.

Effective: January 1, 2010

History: Amended 2009 Ky. Acts ch. 10, sec. 23, effective January 1, 2010. -- Amended 2005 Ky. Acts ch. 85, sec. 256, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 71, sec. 7, effective July 15, 2002. -- Amended 1992 Ky. Acts ch. 220, sec. 10, effective January 1, 1994. -- Amended 1978 Ky. Acts ch. 384, sec. 273, effective June 17, 1978. -- Amended 1966 Ky. Acts ch. 239, sec. 136. -- Amended 1952 Ky. Acts ch. 220, sec. 1. -- Created 1950 Ky. Acts ch. 92, sec. 1.